IDAPA 36 – Idaho State Board of Tax Appeals

36.01.01 - RULES GOVERNING THE IDAHO STATE BOARD OF TAX APPEALS

DOCKET NO. XX-XXXX-XXXX (OARC will assign)

NOTICE OF INTENT TO PROMULGATE RULES - NEGOTIATED RULEMAKING

AUTHORITY: In compliance with Sections 67-5220(1) and 67-5220(2), Idaho Code, notice is hereby given that this agency intends to promulgate rules and desires public comment prior to initiating formal rulemaking procedures. This negotiated rulemaking action is authorized pursuant to Section 63-3808, Idaho Code.

MEETING SCHEDULE: Public meetings on the negotiated rulemaking will be held as follows:

1. August 24, 2023, 10:00am MDT, 1673 W. Shoreline Drive, Suite 120, Boise, Idaho 83702 2. August 31, 2023, 10:00am MDT, 1673 W. Shoreline Drive, Suite 120, Boise, Idaho 83702

The meeting site will be accessible to persons with disabilities, if needed. Requests for accommodation must be made not later than five (5) days prior to the meeting to the agency address below.

METHOD OF PARTICIPATION: Persons wishing to participate in the negotiated rulemaking must do the following:

-All comments must be submitted in writing for the record. -Requests for oral presentations must be submitted at least one (1) day prior to scheduled meeting.

Upon conclusion of the negotiated rulemaking, any unresolved issues, all key issues considered, and conclusion reached during the negotiated rulemaking will be addressed in a written summary. The summary will be made available to interested persons who contact the agency or, if the agency chooses, the summary may be posted on the agency website.

DESCRIPTIVE SUMMARY AND STATEMENT OF PURPOSE: The following is a statement in nontechnical language of the substance and purpose of the intended negotiated rulemaking and the principal issues involved:

Under Executive Order 2020-01, Zero-Based Regulation, the Board of Tax Appeals is striving to prevent the accumulation of costly, ineffective, and outdated regulations and reduce regulatory burden to achieve a more efficient operation of government. In conjunction with stakeholders, the proposed rule changes will reflect a comprehensive review of this chapter by collaborating with the public to streamline or simplify the rule language in this chapter and to use plain language for better understanding. This proposed rulemaking updates the rules to comply with governing statute and Executive Order 2020-01.

ASSISTANCE ON TECHNICAL QUESTIONS, SUBMISSION OF WRITTEN COMMENTS, OBTAINING DRAFT COPIES:

For assistance on technical questions concerning this negotiated rulemaking or to obtain a preliminary draft copy of the rule text *(if available)*, contact Cindy Pollock at 208-334-3354. Materials pertaining to the negotiated rulemaking, including any available preliminary rule drafts, can be found on the agency web site at the following web address: bta.idaho.gov.

Anyone may submit written comments regarding this negotiated rulemaking. All written comments must be directed to the undersigned and must be delivered on or before *September 1, 2023*.

DATED August 1, 2023.

Cindy Pollock, Director Idaho Board of Tax Appeals 1673 W. Shoreline Drive Suite 120 Boise, ID 83702 Phone 208-334-3354 Fax 208-334-4060